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STATE OF DELAWARE
BOARD OF ACCOUNTANCY

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APPLICATION FOR FIRM PERMIT TO PRACTICE

INSTRUCTIONS

A firm is required to obtain and maintain a valid Delaware firm permit to practice if it

- maintains an office(s) in Delaware and
- intends to be or is engaged in the practice of certified public accountancy or public accountancy in Delaware.

If a firm's principal offices are outside Delaware, employees of the firm who work more than 80 hours in Delaware or who work for a client(s) in Delaware must have an individual [permit to practice](#).

Requirements for All Applications

- Submit completed, signed and notarized [Application for Firm Permit to Practice](#).
- Enclose the non-refundable [processing fee](#) by check or money order made payable to "State of Delaware."
- Enclose copy of current Delaware [business license](#) issued by the Division of Revenue.

TYPE OF APPLICATION

1. Check which type of firm permit you are applying for:

This is an *initial* application for a firm permit to practice (check one):

CPA Firm Permit to practice certified public accountancy

PA Firm Permit to Practice public accountancy

This is a new application for an existing, licensed firm due to change of ownership. If approved, a new license number will be issued.

- Name of business as it appears on the current license: _____
- Professional license number from current license: _____

This is a re-application for a firm permit that expired and is no longer renewable. If approved, a new license number will be issued.

- Name of business as it appeared on the expired license: _____
- Professional license number from expired license: _____

CONTACT AND LOCATION INFORMATION

2. Firm Name: _____

3. Address of **Physical Location** of **Principal** Place of Business: _____
Street (no PO Box)

_____ City _____ State _____ Zip

4. **Mailing Address** (if different from above): _____

_____ City _____ State _____ Zip

5. Phone: _____ Fax: _____ Email: _____ None

FIRM INFORMATION

6. Check type of business entity: Sole Proprietor Corporation Partnership LLC LLP PC

Enclose copy of current Delaware [business license](#) issued by the Division of Revenue.

7. Enter the following information about all principals (that is, anyone who has equity in the firm) and employees of the firm who perform accounting services in Delaware or who perform accounting services for clients located in Delaware. If you need more room, enclose a separate sheet with the same information.

| NAME | TITLE | DELAWARE ACCOUNTANCY PERMIT |
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8. Delaware law at [24 Del. C. §111 \(f\)](#) requires that each office of the firm located in Delaware be registered and under the charge of a person holding a valid permit to practice issued by the Board. Enter the following about **each** office of the firm located in Delaware:

| OFFICE LOCATION | ACCOUNTANT IN CHARGE | DELAWARE ACCOUNTANCY PERMIT OF ACCOUNTANT IN CHARGE |
|-----------------|----------------------|---|
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DISCLOSURES

9. Have any of the principals or employees of this firm listed above ever been convicted of or entered a plea of guilty or *nolo contendere* (no contest) to any felony, misdemeanor or any other criminal offense, including any offense for which they have received a pardon, in any jurisdiction? Yes No **If yes, submit a certified copy of the criminal history record from any jurisdiction where they have been convicted or pardoned. For information on obtaining a Delaware criminal history record, see [State Bureau of Identification](#).**
10. Are criminal charges pending against any of the principals or employees of this firm listed above? Yes No **If yes, explain in detail on a separate sheet.**
11. Has an application for an accountancy license or permit for this firm or for any of the principals or employees of the firm listed above, in any jurisdiction, ever been denied? Yes No **If yes, explain in detail on a separate sheet.**

12. Have any of the principals or employees of this firm listed above or has the firm itself ever been the subject of any disciplinary action (formal or informal) by any jurisdiction including, but not limited to, revocation or suspension of a permit or license registration or is any such action pending? Yes No **If yes, explain in detail on a separate sheet and enclose any relevant documents.**

13. Have any of the principals or employees of this firm listed above **or** has the firm itself ever been the subject of any sanction by any governmental regulatory agency or professional organization, including but not limited to the IRS, AICPA or SEC? Yes No Is any such action pending? Yes No **If yes to either, explain in detail on a separate sheet and enclose any relevant documents.**

REPORTING REQUIREMENTS

14. Do you agree to report any of the following events to the Board, in writing, within 30 days of its occurrence:

- Change in the identities of principals who work regularly in Delaware? Yes No
- Change in the number or location of offices in Delaware? Yes No
- Change in the identity of the persons supervising any of the firm's offices? Yes No

15. Do you agree to report any denial, revocation or suspension of a permit issued by any other jurisdiction to the firm or to any principal or employee regulated by the Board, in writing, within 30 days of its occurrence? Yes No

16. Do you agree to report any sanction by any governmental regulatory agency or professional organization, including but not limited to the IRS, AICPA or SEC, against the firm or against any principal or employee of the firm to the Board, in writing, within 30 days of its occurrence? Yes No

To ensure consideration of your application at the next Board meeting, the Board office must receive all of these items no later than 4:30 PM ten full working days before the Board's meeting date:

- **Completed, signed and notarized application form**
- **Fee payment**
- **All required supporting documentation.**

Applications that are not complete within 12 months of filing may be considered abandoned and discarded. Please note: When your application is complete, please allow 4-8 weeks to receive your permit.

AFFIDAVIT

The undersigned, being duly sworn, deposes and says that he/she is expressly authorized to apply for a Firm Permit to Practice pursuant to 24 *Del. C.* § 111 on behalf of the business entity named below, and that upon issuance by the Board of a Firm Permit to Practice this firm, that ***the firm expressly agrees and consents to be bound by professional standards no less stringent than those stated in 8 Del. C. § 608.*** The undersigned further deposes and says that he/she has read and reviewed the information provided in the *Application For Firm Permit to Practice* and that the information and statements contained therein are true and correct, and that he or she understands that the provision of false information or employing or knowingly cooperating in fraud or material deception in order to be licensed is grounds for ***denial of licensure or disciplinary action.***

Firm Name: _____

By Applicant Signature: _____ **Date:** _____

Printed Name: _____ Title: _____

DE Permit No: _____

State of _____ County or City of _____

Sworn and subscribed to before me this _____ day of _____ 2_____.

Notary Public: _____

SEAL

My commission expires: _____

Applications that are unsigned, not notarized, incomplete or not accompanied by the required fee will be rejected.